



ALAMEDA COUNTY
CONGESTION MANAGEMENT AGENCY

1333 BROADWAY, SUITE 220 • OAKLAND, CA 94612 • PHONE: (510) 836-2560 • FAX: (510) 836-2185
E-MAIL: mail@accma.ca.gov • WEB SITE: accma.ca.gov

REQUEST FOR PROPOSALS
To Provide
Auditing Services
for the
Alameda County Congestion Management Agency
(RFP A09-001)

Dear Consultants:

The Alameda County Congestion Management Agency (ACCMA) has issued a Request for Proposals (RFP) for auditing services.

The RFP is subject to ACCMA Small Business Enterprise (SBE) and Local Business Enterprise (LBE) policy. Any contract to be awarded as a result of this Notice will be awarded without discrimination based on race, color, religion, sex, or national origin.

To obtain a full copy of the RFP, please contact ACCMA office at (510) 836-2560 or download the document in PDF format from our website: www.accma.ca.gov. All questions pertaining to this RFP should be emailed to Liz Brazil, Contracts Administrator, at the following e-mail address: lbrazil@accma.ca.gov.

Eight (8) copies and one electronic copy in PDF format of the proposal are due no later than 3:00 p.m. on Thursday, February 26, 2009 at the offices of the Alameda County Congestion Management Agency, 1333 Broadway, Suite 220, Oakland, CA 94612. **Late submittals will not be accepted.** RFPs must be submitted in a sealed envelope marked:

"Auditing Services – RFP A09-001"

Alameda County Congestion Management Agency
1333 Broadway, Suite 220
Oakland, CA 94612

We look forward to receiving a proposal from your firm.

Sincerely,

Liz Brazil
Contracts Administrator

REQUEST FOR PROPOSALS

AUDITING SERVICES

For

ALAMEDA COUNTY CONGESTION MANAGEMENT
AGENCY

Issued by:

Alameda County Congestion Management Agency

February 2, 2009

RESPONSES DUE:

February 26, 2009

Alameda County Congestion Management Agency
1333 Broadway, Suite 220,
Oakland, CA 94612

Request for Proposals (A09-001)
Auditing Services
for
Alameda County Congestion Management Agency

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Request for Proposals (A09-001)

Auditing Services

for

Alameda County Congestion Management Agency

SECTION 1: INTRODUCTION

The Alameda County Congestion Management Agency (ACCMA) was created in 1991 by a joint powers agreement between Alameda County and all its cities. ACCMA's goals, duties and composition make it easier for local governments to tackle the increasingly complex problem of traffic congestion. ACCMA is responsible for planning, programming, and coordinating Federal, State, and Regional funds for transportation projects within Alameda County.

SECTION 2: SERVICES TO BE PROVIDED

A. General

The Alameda County Congestion Management Agency (CMA) is requesting proposals from a qualified firm(s) of certified public accountants to audit its financial statements and perform a Single Audit for the fiscal year ending June 30, 2009, with the option of extending the contract for each of the two subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

CMA desires the auditor to express an opinion on the fair presentation of CMA's general purpose financial statements and combining financial statements conformity with generally accepted accounting principles. The auditor will perform the required work tasks for the Single Audit. In addition, the auditor will provide assistance to the Manager of Accounting and Director of Finance on tasks order basis as needed.

C. Auditing Standards to be Followed

These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards, the provisions of the federal Single Audit Act of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments.

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report of the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report of the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
3. A management letter with recommendations for improving operations. All reports required under the Single Audit Act.
4. Completion and filing of the federal "Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations [Form SF-SAC].
5. Special Districts Financial Transaction Report to the State Controller.
6. Compliance reports for major federal, state and regional programs that are applicable.

The auditor will prepare the initial draft of the financial statements, the footnote disclosures and Single Audit reports and schedules for review and acceptance by CMA. Final report preparation, editing, and printing shall be the responsibility of the auditor. The audit must be completed, and the report issued prior to October 31 of each year under audit.

E. Presentation of the Audit

Following the completion of the audit, the auditor will attend meeting of the Administrative and Legislative Committee (A&L) and the CMA Board to present the audit and respond to questions.

F. Retention and Access Requirements

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by CMA of the need to extend the retention period. The auditor will be required to make the working papers available upon request.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to the matters of continuing accounting significance.

SECTION 3: MILESTONE SCHEDULE FOR THE FISCAL YEAR 2009 AUDIT

Milestone	Due Date
Interim Fieldwork (Expect 1-2 days in Year 1)	By June 15 th
Schedules: The auditor shall provide CMA with a list of all schedules and confirmations to be prepared by CMA.	By June 15 th
Final Fieldwork: CMA expects the same audit staff who performed the interim fieldwork to perform the final audit work, whenever possible.	Should begin September 1 st
Financial Statements and Footnotes, and Management Letter.	Should be submitted no later than October 30 th
Presentation to Audit Committee and Administrative and Legislative Committee	November 9 th
Presentation to CMA Board	December 3 rd
Single Audit: The timing of Single Audit work, report production, approval, acceptance and delivery should duplicate the schedule for the fiscal audit.	Same as above

SECTION 4: PROPOSAL SUBMITTAL REQUIREMENTS

Please prepare your proposal in accordance with the following requirements.

A. Technical Proposal:

The Technical Proposal (excluding resumes and the transmittal letter) shall not exceed a total of the equivalent of 15 single-sided, 8.5" x 11" pages. Resumes should be included in an appendix. The Technical Proposal should be separately bound.

1. *Transmittal Letter:* The proposal shall be transmitted with a cover letter describing the auditing firm's interest and qualifications as well as commitment. Please indicate in the transmittal letter the firm's proposed LBE/SBE/DBE participation and whether the team has a Levine Act Disclosure. The letter shall state that the proposal shall be valid for a 90-day period and that staff proposed are available to begin work on this contract. The person authorized by the firm to negotiate a contract with CMA shall sign the cover letter and the letter should include the name, title, address and telephone number of the individual to whom correspondence and other contacts should be directed during the consultant selection process.

Address the cover letter as follows:

Mr. G. Richard Swanson, Director of Finance and Administration
Alameda County Congestion Management Agency
1333 Broadway, Suite 220
Oakland, California 94612

2. *Understanding of the Agency Needs:* This section should clearly convey the consultant's understanding of the nature of the work and the general approach to be taken for Auditing Services and the level cost estimates for the services to be provided as defined in the Section 2, Services to be Provided.

3. *Approach, Staffing Plan, Availability and Qualifications of the firm.* This section should include a description of your firm's proposed approach to your audit assignment at the Agency, reflecting your understanding of the Agency's needs, and detailing your firm's expertise in specific areas of interest to the Agency. Proposal must discuss workload for all key team members, indicating their expected availability, the percentage of their time that will be devoted to the Agency contract and any other assurances as to their ability to provide the requested services in a responsive and timely manner. For firms with multiple offices, proposals must clarify which resources are available directly out of the local office. The proposal should describe your approach to client communications and coordination.

This section should include the following requirements:

a. Independence

The firm should provide an affirmative statement that it is independent of CMA as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards (1994).

b. License to Practice in California

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in the State of California.

c. Firm Qualifications and Experience

This includes the breadth and depth of the firm's experience in reviewing the financial activities of local government entities. Specifically, experience with local transportation agencies, or other similar agencies in California is desirable.

d. Audit Manager and Staff Qualifications and Experience

Identify the principal audit manager and staff, including engagement managers, other accountants and specialists, who would be assigned to the engagement. Provide information on the government auditing experience of each person. Specific transportation-related auditing experience would be beneficial.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

e. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section 2, Services to be Provided, of this request for proposal. Proposers will be required to provide the following information on their audit approach:

- i. Proposed segmentation of the engagement.
- ii. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- iii. Extent of use of computer assisted auditing techniques in the engagement.

- iv. Approach to be taken to gain and document an understanding of the CMA's internal control structure.
- v. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- vi. Approach to be taken in drawing audit samples for purposes of tests of compliance.

f. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from CMA.

B. Cost Proposal:

Fee information to be submitted in a separate bound Cost Proposal, which is intended primarily for information to CMA. Cost will only become a factor in the selection process if, and only if, the review committee determines that there is a tie in their evaluation between two or more firms.

A breakdown of the expected expenditures for each task contained in the Section 2, Services to be Provided, detailing your firm's ability to understand and provide auditing services in a cost-effective manner. The budget should include the estimated hours by task for all team members, along with billing rates. The billing rates should be broken down by base rate, fringe benefit, overhead rate, and profit margin/fee, see Attachment 3, Sample Cost Proposal Form. Detail the types of non-labor expenses for which you would expect to be reimbursed. This will be used to set the maximum annual contract amount for actual services:

- All direct and indirect costs associated with the contract including but not limited to: billing rate by position and / or category, travel, telephone, reproduction, and any other associated material or incidental expense not included in the hourly rates (please specify).
- A description of billing procedures.

Consultant may also include additional recommended tasks, if desired, which should be clearly identified as optional tasks and should be included as separate line items in the proposed budget. This section should include the following information:

The cost proposal should include the following information:

- The cost to prepare the audit of the Agency's financial statements and footnote disclosures, and the report of internal control structure relating to ACCMA's internal controls
- The cost to prepare the Federal Single Audit (includes hourly rate of audit manager and staff).

manager and staff).

- The cost to prepare the management letter for improving ACCMA operations
- The cost to prepare Special Districts Financial Transaction Report to the State Controller.
- The Cost to prepare Compliance reports for major federal, state and regional programs that are applicable.

C. Submittal of Proposals:

Eight (8) hard copies and one (1) electronic cd copy in pdf format of your proposal are due at the ACCMA offices no later than the time and date specified in Section 8, Selection Process Dates. Envelopes or packages containing the proposals should be clearly marked, **“Proposals Enclosed (RFP A09-001).”**

SECTION 5: SBE AND LBE POLICIES

ACCMA has adopted a Small Business Enterprise (SBE) Policy, pursuant to which the ACCMA encourages all prime contractors to utilize qualified SBE subcontractors on ACCMA projects, ACCMA promotes the direct purchase of goods from qualified SBEs by utilizing SBE vendors when such vendors are available and the price of the goods sought is reasonable, and, for professional services contracts, ACCMA seeks the utilization of qualified SBEs when such SBEs are available. All prime contractors are required to report on SBE usage during the term of each contract, using a form provided by ACCMA.

For purposes of ACCMA's SBE Policy, an SBE shall be a "small business" within the meaning of 13 CFR Part 121 and California Government Code Section 14837. In the event that the ACCMA's SBE Policy conflicts with any Federal, State or other funding source's programs, policies, regulations or requirements, ACCMA shall make the SBE Policy consistent with said funding source's programs, policies, regulations and requirements to the extent permissible by law. ACCMA's SBE Policy is neutral as to race, ethnicity, national origin, age, sex, religion, sexual orientation and other protected classes.

ACCMA has also adopted a Local Business Enterprise (LBE) Policy, pursuant to which the ACCMA encourages all prime contractors to utilize qualified LBE subcontractors on ACCMA projects. ACCMA promotes the direct purchase of goods from qualified LBEs by utilizing LBE vendors when such vendors are available and the price of the goods sought is reasonable, and, for professional services contracts, ACCMA seeks the utilization of qualified LBEs when such LBEs are available. All prime contractors are required to report on LBE usage during the term of each contract, using a form provided by ACCMA.

1. Limitations

This RFP does not commit the Alameda County CMA to award a contract or to pay any costs incurred in the preparation of a proposal in response to this RFP.

2. Rejection of Proposals

The Alameda County CMA reserves the right to reject any or all proposals.

3. Award

All finalists may be required to participate in negotiations and to submit such price; technical or other revisions of their proposals as may result from negotiations. Accordingly, each initial proposal should be submitted on the most favorable terms from a price and technical viewpoint.

4. Workscope Modifications

The ACCMA reserves the right to request changes to the staffing and/or scope of services contained in any of the proposals and to enter negotiations with any of the proposers regarding their submittal.

5. Contract

A sample contract is shown in Attachment 2. It is expected that the terms of the contract will be acceptable to the consultant.

6. Non - Discrimination

Contractors shall not discriminate on the basis of race, color, national origin, sex, or physical disability in the performance of ACCMA contracts.

7. Levine Act

Selected consultants will be required to disclose on the record any contribution of more than \$250.00 which they have made to an ACCMA Board member within the twelve-month period preceding the submittal deadline of this RFP. This applies to your company, any member of your team, any agents for you or other team members and to the major shareholders of any closed corporation, which is part of your team. If you have made a contribution which needs to be disclosed you must provide written notice of the date, amount and receipt of the contribution(s) to the ACCMA Executive Director, Dennis Fay. This information will need to be provided before the ACCMA can approve any contract.

SECTION 7: SELECTION OF CONSULTANT

The overall process will evaluate the technical components of all the proposals completely and independently from the cost component. The proposals will be evaluated and scored on a 100 point total basis using the following criteria:

1. Qualifications and experience of firm, principals, and key staff in performing auditing services similar to those contemplated by this RFP (30 Points).
2. Audit experience with government agencies, including transportation agencies. (20 Points).
3. Schedule and capacity to provide qualified personnel. (30 Points).
4. Experience with Single Audit, OMB Circular audits, etc. (20 Points).

Interviews will be held on the date specified in Section 8 below. The Project Manager and Key Personnel should attend the interview. The evaluation / interview panel may include representatives from ACCMA, Caltrans, ACTIA and other agencies, but the specific composition of the panel will not be revealed prior to the interviews. Costs for travel expenses and proposal preparation shall be borne by the consultants.

Once the top firm/team has been determined, ACCMA staff will start contract negotiations with firm/team. If contract negotiations are not successful, the second ranked firm/team may be asked to negotiate a contract with ACCMA, etc. Provided the negotiations are proceeding well, the ACCMA may elect to initiate a portion of the work scope with a Notice to Proceed (NTP), prior to execution of the contract.

SECTION 8: SELECTION PROCESS DATES

- | | |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| February 17, 2009 | All questions pertaining to this RFP should be emailed Liz Brazil, Contracts Administrator, no later than February 17, 2009 at the following email address: lbrazil@accma.ca.gov , see below. |
| February 26, 2009 | Proposals are due no later than 3:00 p.m. PST, on February 27, 2009 at the offices of the Alameda County Congestion Management Agency, 1333 Broadway, Suite 220, Oakland, CA 94612. <i>Late submittals will not be accepted.</i> |
| March 5, 2009 | Interviews for consultant selection will be held March 5, 2009, if necessary. |

All questions pertaining to this RFP should be emailed to Liz Brazil, Contracts Administrator, at the following email address: lbrazil@accma.ca.gov. All such emails must include the subject line "ACCMA RFP A09-001 Question:" and then the stated question in the body of the email. ACCMA will be unable to provide individual responses, and ACCMA will not respond

to questions posed by any means other than email. Responses to all questions submitted by the above deadline that may have a material impact on the proposal will be posted on the ACCMA website: www.accma.ca.gov by **February 19, 2009**.

SECTION 9: ATTACHMENTS

- Attachment 1 – ACCMA Sample Contract
- Attachment 2 – List of firms that received notification of this RFP
- Attachment 3 – Sample Cost Proposal Form

Attachment 1 – ACCMA Sample Contract

Attachment 2 – List of firms that received notification of this RFP

Caporicci & Larson	180 Grand Avenue, Suite 1365	Oakland	CA	94612
Joseph J. Arch, CPA, CGFM	P.O. Box 3669	San Leandro	CA	94578
Kevin W. Harper	3002 Seriana Court	Union City	CA	94587
Maher Accountancy	1101 Fifth Avenue, Suite 200	San Rafael	CA	94901
Mann Urrutia Nelson	2515 Venture Oaks, Suite 135	Sacramento	CA	95833
Marcias Gini & O'Connell, LLP	2175 N. California Blvd. Suite 645	Walnut Creek	CA	94596
Maze and Associates	3478 Buskirk Avenue, Suite 215	Pleasant Hill	CA	94523
OUM CPA	465 California Street, Suite 700	San Francisco	CA	94104
R.J. Riciardi, Inc.	1000 Fourth Street, Suite 400	San Rafael	CA	94901
Williams Adley & Co.	1330 Broadway, Suite 1825	Oakland	CA	94612

Attachment 3 – Sample Cost Proposal Form

SAMPLE COST PROPOSAL – BY TASK

Task1 Personnel

	Classification	Name	Base Rate	Fringe %	OH %	Fee %	Bill Rate	Est. Hours	\$

Task 1 Labor Subtotal

Repeat for each task(s)

Task n	Personnel								
	Classification	Name	Base Rate	Fringe %	OH %	Fee %	Bill Rate	Est. Hours	\$

Task n Labor Subtotal

Direct Expenses

	Description	Quantity		Unit	Unit Price	\$
	Travel					
	Outside Printing					
	Subconsultant - A					
	Subconsultant - B					
	Subconsultant - C					

Total Cost Proposal